## **CLAIM AMENDMENTS:**

1. (currently amended) A method for processing a liquid-holdable material substance comprising: impregnating a liquid-holdable material substance that can be impregnated with a liquid having vaporizability or a fluid in a super-critical state to an inside thereof with the liquid having vaporizability or the fluid in the super-critical state, and; charging the impregnated liquid-holdable material substance in a processing vessel; reducing a pressure inside athe processing vessel while the liquid-holdable material substance is charged in the processing vessel for the liquid or the fluid in the super-critical state—that has penetrated to the inside of the liquid-holdable material substance to expand by vaporization, thereby causing the liquid-holdable material substance to expand in a porous manner-or grinding the liquid-holdable material substance that has been processed into a porous state using an expanding force; feeding another liquid or gas having a flavoring ingredient or seasoning ingredient into the processing vessel at a pressure that is greater than the reduced pressure and smaller than the atmospheric pressure to impregnate the porous liquidholdable material substance with the other liquid or the other gas; discharging the porous liquid-holdable material substance from the processing vessel; and grinding the discharged porous liquid-holdable material substance by a grinder.

2. (currently amended) A method for processing a liquid-holdable

material substance comprising:

charging a liquid-holdable material substance that can be impregnated with a liquid having vaporizability or a fluid in a super-critical state to an inside thereof in a processing vessel;

impregnating feeding the liquid or the fluid into the processing vessel under a predetermined pressure and temperature to impregnate the liquid-holdable material substance with the liquid having vaporizability or the fluid in the super-critical state to the inside thereof; and

reducing athe pressure inside the vessel for the liquid or the fluid in the super-critical state having penetrated to the inside of the liquid-holdable material substance to expand by vaporization, thereby causing the liquid-holdable material substance to expand in a porous manner or grinding the liquid-holdable material substance that has been processed into a porous state using an expanding force; and

ingredient into the processing vessel under a pressure greater than the reduced pressure to impregnate the porous liquid-holdable material substance with the other liquid or the other gas;

discharging the porous liquid-holdable material substance from the processing vessel; and

grinding the discharged porous liquid-holdable material substance by a grinder.

3. (currently amended) The method for processing a liquid-holdable material substance according to Claim 2, wherein:

the liquid-holdable material substance is heated when the penetration step is performed liquid or the fluid is fed into the processing vessel.

4. (currently amended) The method for processing a liquid-holdable material substance according to Claim 3, wherein:

the liquid-holdable material substance is vibrated when the depressurization step is performed pressure in the processing vessel is reduced.

Claim 5 (canceled).

6. (currently amended) The method for processing a liquid-holdable material substance according to Claim 51, wherein:

the impregnating of the liquid-holdable material substance and the reducing of the pressure in the processing vessel are performed repetitively several times.

Claim 7 (canceled).

8. (currently amended) The method for processing a liquid-holdable material substance according to Claim 7, wherein1, further comprising:

<u>heating</u> the liqui	d-holdable materia	substance i	<del>s heated</del> at	the time	of
impregnating the liquid-holdab	le material substand	ce with <del>a post</del>	-processing fl	uid, and	the
post-processing fluid is solidified later by the other liquid or the other gas;					
cooling the liquid	-holdable material s	substance <del>afte</del>	er the impregr	nating of	the

liquid-holdable material substance with a post-processing fluid ends, impregnated with the other liquid or the other gas in the processing vessel; and

\_\_\_\_\_reducing athe pressure inside the vessel is performed after the cooling of the liquid-holdable material substance.

9. (previously presented) The method for processing a liquid-holdable

material substance according to Claim 1, wherein:

the liquid-holdable material substance is coffee beans.

Claims 10 and 11 (canceled).

12. (currently amended) The method for processing a liquid-holdable material substance according to Claim 1, wherein:

the liquid-holdable material substance is vibrated when the depressurization step is performed pressure in the processing vessel is reduced.

13. (currently amended) The method for processing a liquid-holdable material substance according to Claim 2, wherein:

the liquid-holdable material substance is vibrated when the depressurization step is performed pressure in the processing vessel is reduced.

Claims 14 and 15 (canceled).

16. (previously presented) The method for processing a liquid-holdable material substance according to Claim 2, wherein:

the liquid-holdable material substance is coffee beans.